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tian socially thinking man." The large variety of topics treated in the thirty-two chapters, the last of which is a Selected Bibliography of great value to the student, reveals not only the breadth of scope to which the author applies his principles, but as well the poise and balance of a trained and disciplined mind. The fact that the book is frankly propagandist in purpose detracts little from its fairness and scientific accuracy. The book will give information to the student, sanity to the reformer, and inspiration to the Church. It is a valuable contribution to Christian social literature.

J. P. LICHTENBERGER.

University of Pennsylvania.

Seligman, E. R. A. *The Shifting and Incidence of Taxation.* (3 ed.) Pp. xii, 427. Price, \$3.00. New York: Columbia University Press, 1910.

The third edition of Professor Seligman's very scholarly work on Incidence of Taxation makes mention in its historical part of some writers omitted in previous editions, includes a fuller discussion of taxes on agricultural land, also of urban real estate, brings in new material on mortgage taxation, and introduces a discussion of stock and produce exchange taxes.

The results of the New York investigation of 1906 into the reflection of mortgage taxes in interest rates are clearly and concisely given; also the results of the effect of local financial and economic conditions on the question of the shifting of the mortgage tax, as indicated in the investigation made by Professor T. S. Adams in Wisconsin and neighboring states (pp. 335-36). The author shows clearly the tendency of produce and stock exchange taxes to reflect themselves in the values of produce and of stocks (pp. 384-85).

It might be suggested that practical convenience had something to do with influencing the parlor car companies to pay the one-cent tax on parlor car tickets instead of shifting it to the passenger, and that the same factor of convenience played some part in inducing the telephone companies in the face of a one-cent tax to reduce fifteen-cent messages to ten cents (pp. 380-81).

Mention should be made of the clearness with which the author shows the place of economic friction in taxation, and also both the value of the doctrine of incidence and its limitations, as an aid to, but not as a substitute for the necessary study of economic justice.

RAYMOND V. PHELAN.

University of Minnesota.

Shackleton, E. H. *The Heart of the Antarctic.* 2 vols. Pp. lxx, 817. Price, \$10.00. Philadelphia: J. B. Lippincott Company, 1909.

These volumes are the record of the British expedition in the years 1907 to 1909, during which the British flag was planted within about one hundred geographical miles of the South Pole. That the pole itself was not reached was due to the lack of provisions necessary for the further advance, as when